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ACCOUNTING EDUCATION AND STRENGTHENING OF THE PROFESSION: COMPARATIVE STUDY OF CURRICULA FOR ACCOUNTANTS AND AUDITORS IN AFRICA, ASIA, EUROPE, LATIN AMERICA AND NORTH AMERICA, INCLUDING PRE-QUALIFICATION AND CONTINUING EDUCATION PROGRAMMES IN PUBLIC AND PRIVATE INSTITUTIONS, AND EXAMINATION AND CERTIFICATION PROGRAMMES; AND REVIEW OF TRAINING PROGRAMMES IN AFRICA AND CENTRAL AND EASTERN EUROPE

Regional review of accounting and auditing education and training in Europe and North America

Report of the Secretary-General

SUMMARY

The present report summarizes the responses received from 11 countries in Western Europe, 6 countries in Central and Eastern Europe and 2 countries in North America to a questionnaire on the status of accounting education and training. While no serious deficiencies were cited in accounting education, there are a number of efforts under way to make accounting education more relevant to the challenges facing accountants in the global economy and in countries in transition.

* E/C.10/AC.3/1993/1.

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INTRODUCTION

1. As part of the preparation for the eleventh session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR), a questionnaire designed to collect information on the state of accounting education and training at the national level was circulated. The objective of the survey was to determine the state or adequacy of accounting education world wide so that the Working Group could make recommendations for improvements in accounting education and for technical assistance projects to promote those improvements. The present report contains a summary of the 32 replies from Europe and North America. The replies were not verified for their accuracy. Information will be corrected as necessary during the eleventh session and a revised version of the report will be published in the International Accounting and Reporting Issues: 1993 Review.

I. GENERAL CONCLUSIONS FOR EUROPE AND NORTH AMERICA

2. Some details about the questionnaire and its circulation are necessary in order to properly understand and interpret the country replies. The questionnaire was circulated to all Governments by the Secretary-General through a note verbale. It was also sent to a number of leading academics in accounting, as well as to the heads of professional bodies. The questionnaire was divided into three parts: Profile of education (Part I); Assessment of the role of accounting education (Part II); and Future direction of accounting education (Part III). The first part contained questions on factual matters, that is, questions covering the actual situation regarding the certification process, educational requirements and the educational infrastructure (tables 1-5). In the second and third parts, a series of questions were asked on the role and future direction of accounting education (table 6). Those questions were therefore subjective in nature and could have more than one answer depending on who replied. Consequently, it is advisable to keep in mind the subjective nature of these questions. Lastly, it is important to state that the country replies in section II are just that - country replies - and do not express the opinion of the United Nations.

3. Before each country's reply is described in detail, an analysis of the various groups of questions will be undertaken in order to obtain an overview of the situation. Certification as an accountant/independent auditor in Europe and North America is regulated by the federal Government or a State or provincial government (table 1). In only a few cases is certification delegated to a professional body. Written examinations are required as well as practical experience. Accounting is usually studied at the university and only a small number of accountants are trained abroad (table 2). In a few countries in Europe the teaching of accounting is very much a part-time job (table 3). However, the qualifications of the instructors are very high, and many hold doctorates. Salaries are always lower than those in the private sector. In half of the countries describing the content of their degree

programmes, accounting courses form an important component of those programmes (see table 4).

4. The main deficiencies noted were lack of trained faculty, lack of relevant teaching materials and large class-size. The first two problems are especially acute in countries in transition since they must retrain their faculties, redesign their curricula and translate or develop training materials. Certain economies might be achieved if there was a common curriculum to offer those countries. However, from the responses to the questionnaire, it is obvious that there is some dissatisfaction among the developed market economies with the content of their accounting education (see table 5).

II. NATIONAL RESPONSES

A. Western Europe

1. Austria

(a) Certification of accountants

5. Certification is given by the Kammer der Wirtschaftstreuhänder (Chamber of Trade and Industry Trustees) in cooperation with the Ministry of Trade, Commerce and Industry. It is based on a comprehensive written examination as well as a professional practice requirement.

(b) Main providers of accounting education and their programmes

6. Accounting is studied in higher commercial schools, universities, the Federal Chamber of Commerce and Trade and the Kammer der Wirtschaftstreuhänder. Approximately 15 per cent of the faculty teach full time, 20 per cent have doctorates and 25 per cent have certification. Instructors earn 30 per cent of what is earned by accountants in the private sector. Accounting courses constitute 23 per cent of the degree programme. The lecture and case methods are used.

(c) Main deficiencies in accounting education

7. The main deficiencies are lack of well-prepared entry-level students, and of computers, and large class-size.

2. Belgium

(a) Certification of accountants

8. Certification is given by the Institut des réviseurs d'entreprises. It is based both on a comprehensive final examination and on course-by-course examinations. The subjects are specified by the eighth EC directive. There is also a three years' experience requirement.

(b) Main providers of accounting education and their programmes

9. The major universities of Antwerp, Ghent and Louvain offer courses in accounting. Half of the instructors teach full time, 80 per cent have doctorates and 30 per cent have professional accounting certification. They earn 60 per cent of what is earned by accountants in the private sector. Accounting courses constitute 40 per cent of the degree programme. The lecture method predominates. The Government provides a subsidy of 30 per cent.

(c) Main deficiencies in accounting education

10. No deficiencies in accounting education were cited but it was thought that accounting education had not been contributing to accountability in the public sector.

3. France

(a) Certification of accountants

11. Government accountants are licensed by the Ministry of Economics and Finance. Licensing is based on specific written examinations. There is also an experience requirement of three years. Certification of independent auditors is awarded by the Ministry of National Education and is based on the earning of a diploma as expert comptable.

(b) Main providers of accounting education and their programmes

12. The main providers of accounting education are the universities and the National School of Treasury Services. Twenty per cent of the instructors teach full time; half have a doctorate and 20 per cent a professional accounting certification. They earn about 37 per cent of what is earned by accountants in the private sector. Accounting courses constitute 40 per cent of the degree programme. The tutorial method is widely used for teaching government accountants. The Government provides a 50 per cent subsidy.

(c) Main deficiencies in accounting education

13. The main deficiencies are the lack of well-prepared students, of trained faculty and of appropriate curriculum, and large class-size. This has had a negative impact on the quality of accountants. Students need a broader business formation and not just a concentration in accounting.

4. Germany

(a) Certification of accountants

14. Certification is awarded by the Federal Ministry of Economy. It is based on a comprehensive written examination and a practice requirement of five years.

(b) Main providers of accounting education and their programmes

15. Accounting may be studied in many universities. Usually it is necessary to study for an additional one or two years to pass the certification examinations. Accounting courses at the university level constitute half the degree programme.

(c) Main deficiencies in accounting education

16. The main deficiency is too large classes.

5. Italy

(a) Certification of accountants

17. A State written examination which is comprehensive in nature is required to enter the profession. There is also a practice requirement of three years.

(b) Main providers of accounting education and their programmes

18. The main providers of accounting education are the following universities: La Sapienza (Rome), Tor Vergata (Rome), Bocconi (Milan) and Libera (LUISS) (Rome), as well as many others. Most of the instructors teach full time; they earn about 70 per cent of what is earned by accountants in the private sector. Accounting courses constitute 40 per cent of the degree programme. The Government provides a subsidy of 85 per cent.

(c) Main deficiencies in accounting education

19. The main deficiencies are lack of appropriate textbooks, and of well-prepared entry-level students, and large class-size. Accounting education is not producing quality accountants nor is it contributing to accountability in the public sector.

6. Norway

(a) Certification of accountants

20. Certification is given by the Kredittilsynet. It is based on specific written examinations. There is an experience requirement of two years. The Ministry of Education is studying what needs to be done to comply with the eighth EC directive on auditors.

(b) Main providers of accounting education and their programmes

21. Advanced degrees in accounting are given by Handelshoyskolen. Half the instructors teach full time. Half have doctorates and 20 per cent have professional accounting certification. Accounting courses constitute

60 per cent of the degree programme. The lecture method is widely used. The Government fully subsidizes education.

(c) Main deficiencies in accounting education

22. The main deficiencies are lack of relevant training materials, and of trained faculty, and large class-size.

7. Spain

(a) Certification of accountants

23. The State certifies accountants based on a written examination which is comprehensive in nature. There is a practice requirement of three years.

(b) Main providers of accounting education and their programmes

24. The universities are the main providers of accounting education. Sixty per cent of the instructors teach full time. Half have a doctorate and 35 per cent a professional accounting certification. They earn about 60 per cent of what is earned by accountants in the private sector. Accounting courses constitute 50 per cent of the degree programme. The lecture method predominates. There are no government subsidies.

(c) Main deficiencies in accounting education

25 The main deficiencies are large class-size and lack of adequate training materials and textbooks.

8. Sweden

(a) Certification of accountants

26. Two different kinds of licence are given by the National Board of Trade (Kommerskollegium). The licence as auktoriserad revisor (authorized public accountant) gives the right to perform any statutory audit. The licence as godkand revisor gives the right to perform statutory audits of small- and medium-sized enterprises. There is no written professional examination. The Board grants the licence based on five years of practical experience and an academic degree. Sweden is currently in the process of harmonizing its requirements to comply with the eighth EC directive on auditors. A written professional examination will be introduced.

(b) Main providers of accounting education and their programmes

27. The main providers of accounting education are the Stockholm School of Economics, the Gothenburg School of Economics and the Universities of Stockholm, Uppsala, Lund, Karlstad, Linköping, Umeä and Växjö. Most academic

teachers in Sweden are part-time instructors using the rest of their time for research and consultancy work in their area of specialization. Relatively few of the academic instructors have the qualification of auktoriserad revisor. It is difficult to say what percentage of the degree programme, or ekonomexamen, is made up of accounting courses since the programme contains courses in economics, electronic data processing (EDP), statistics, business administration, commercial law and tax law. The universities are free to determine the syllabuses for the academic degrees they confer. The Government fully subsidizes education.

(c) Main deficiencies in accounting education

28. On the one hand, none of the problems mentioned in the questionnaire are particularly serious in Sweden. On the other, a problem often identified by the profession involves the fact that accounting as a subject in the ekonomexamen has lost ground to other subjects and been split up into smaller parts, instead of being taught in depth as a comprehensive subject. As a result, individuals who enter the practical training period (while they may have reached a very satisfactory level of general academic knowledge) have inadequate knowledge of many aspects of accounting.

9. Switzerland

(a) Certification of accountants

29. The Financial Chamber is responsible for granting the designation expert comptable. It is based on a comprehensive written examination and a practice requirement. Compliance with the eighth EC directive is under discussion but the general conclusion is that the federal diploma corresponds well with the requirements of the directive.

(b) Main providers of accounting education and their programmes

30. The main provider of accounting education is the school of advanced studies at St. Gallen. Most of the instructors teach full time. About 20 per cent have doctorates and all have the designation expert comptable. Accounting courses constitute half of the degree programme. The lecture method predominates. Three per cent of the education is financed by the Government.

(c) Main deficiencies in accounting education

31. The main deficiencies are large classes, and lack of trained faculty, of physical facilities and of annual examinations. A professional accounting school would improve the image of the profession.

10. Turkey

(a) Certification of accountants

32. Certification is given by the Turkish Union of Chambers of Accountants, Financial Advisors and Certified Public Accountants. To receive a certificate as a certified public accountant it is necessary to pass specific written examinations. There is also an experience requirement of two years.

(b) Main providers of accounting education and their programmes

33. The main providers of accounting education are the faculties or institutions of higher education.

(c) Main deficiencies in accounting education

34. The main deficiencies are the lack of relevant training materials and computers.

11. United Kingdom of Great Britain and Northern Ireland

(a) Certification of accountants

35. Certification as a chartered accountant is given by one of the three professional bodies - the Institute of Chartered Accountants of England and Wales, the Institute of Chartered Accountants of Scotland, and the Institute of Chartered Accountants of Ireland. The practising certificate is based on a university degree, a series of written examinations and a practice requirement of three years.

(b) Main providers of accounting education and their programmes

36. Approximately 70 degree-awarding institutions in the United Kingdom teach accounting. About half of these also provide accredited accountancy degrees. Most accounting instructors teach full time but very few have doctorate degrees. Virtually all have professional accounting qualifications. They earn about 40 per cent of what is earned by an accountant in the private sector. Accounting courses constitute 60 per cent of the degree programme. The Government provides a 7 per cent subsidy.

(c) Main deficiencies in accounting education

37. The main deficiencies are the difficulties in retaining trained faculty, the lack of physical facilities, the large class-sizes and the lack of relevant teaching materials.

B. North America

1. Canada

(a) Certification of accountants

38. Because of the importance to the public interest of maintaining and strengthening the credibility of the financial statements, inter alia, of corporations, a number of provinces have been regulating the practice of public accounting so as to restrict such practice to those meeting a certain standard of competence. Legislation regulating the practice of public accounting in Canada varies widely from province to province. For example, Alberta restricts audit and review services to members of the Institute of Chartered Accountants of Alberta, the Society of Management Accountants of Alberta and the Certified General Accountants Association of Alberta. However, Saskatchewan has no legislation regulating public accounting and licensing is not required.

39. It is important to note that chartered accountants are entitled to perform as independent auditors in all jurisdictions in Canada. To become a chartered accountant one must have a university degree, specified university courses or the equivalent; a provincial institute student professional programme equivalent; prescribed practical experience; and a passing mark on the Uniform Final Examination.

(b) Main providers of accounting education and their programmes

40. Persons graduating with a university baccalaureate degree in business, commerce or another area may start the process involved in becoming a chartered accountant. Most universities confer the required degree and most of the provincial institutes of chartered accountants require their students to complete their respective programmes. The following eight institutions supply the most candidates to the profession: Universities of Quebec, Montreal, Toronto, British Columbia, Waterloo, Laval and Alberta, and the School of Advanced Business Studies (Quebec). Instructors generally earn 70 per cent of what is earned by accountants in the private sector. Accounting courses constitute 20 per cent of the university degree programme. The lecture method and case-studies are used exclusively. There are no government subsidies for education.

(c) Main deficiencies in accounting education

41. The main deficiencies cited were the lack of an integrated approach to business education, owing to the fact that university and business programmes were too departmentalized; the insufficient funding of qualified instructors/facilities/computers commensurate with the number of applicants; the lack of relevant training materials; and the shortage of holders of Doctor of Philosophy degrees (Ph.D.'s) in accounting with business experience.

2. United States of America

(a) Certification of accountants

42. The State Boards of Accounting grant the designation of certified public accountant. Such certifications are based on comprehensive written examinations. All certified public accountants must pass the Uniform Certified Public Accountant (CPA) Examination to qualify for the CPA certificate and the permit to practise. The work experience requirement varies by State and two States do not require such experience.

(b) Main providers of accounting education and their programmes

43. Many colleges and universities teach accounting. Among the top 10 undergraduate programmes are those offered at the following institutions: the University of Illinois, the University of Texas, the University of Southern California, the University of Michigan, Brigham Young University, the University of Notre Dame, Northern Illinois University, the University of Pennsylvania, Miami University (Ohio) and Ohio State University. Approximately 80 per cent of the instructors teach full time, 60 per cent have doctorates and 85 per cent have professional accounting certificates. They earn approximately 70 per cent of what is earned by accountants in the private sector but more than what is earned by accountants in the public sector. Accounting courses constitute 20 per cent of the degree programme.

(c) Main deficiencies in accounting education

44. While this part of the questionnaire was not filled in, plans were mentioned regarding changing the educational requirement for certification from a four-year to a five-year degree. The additional year of schooling would better prepare students for professional careers. Accounting degree programmes, in addition to building a substantial knowledge base in accounting and business administration within the context of a professional orientation, should develop communication, intellectual and interpersonal skills from a broad foundation in general education.

45. The Accounting Education Change Committee conducted a survey of academic educators to determine if there was a consensus on the need for change in accounting education. The topics most often cited included the curriculum, teaching (more concepts and fewer procedures), and integration of subject-matter and critical thinking. Teaching should include more unstructured problems, for example, cases, and further development of students' communication skills.

C. Central and Eastern Europe

46. During the tenth session the Group had before it an entire report on new accountancy education and training programmes under way in this region (E/C.10/AC.3/1992/7). The present section is not an update of that report but rather a summary of the country responses, which concentrated largely

on national efforts to improve the quality of accounting education rather than on the bilateral and international training programmes being offered to the countries concerned.

1. Bulgaria

(a) Certification of accountants

47. The certification of accountants is carried out by the Association of Certified Public Accountants. Certification is based on a comprehensive written examination. There is no practice requirement.

(b) Main providers of accounting education and their programmes

48. The main providers of accounting education are the Economic Universities of Sofia, Varna and Svishtov, as well as the Ministry of Education and Science. Eighty per cent of the instructors work full time and 60 per cent have doctorates. Accounting courses constitute 60 per cent of the degree programme. The Government finances 90 per cent of the education.

2. The former Czechoslovakia

(a) Certification of accountants

49. The Federal Ministry of Finance certifies accountants/independent auditors based on comprehensive written and oral examinations. There is an experience requirement of 10 years and a person must be more than 35 years of age.

(b) Main providers of accounting education and their programmes

50. The main providers of accounting education are the Prague School of Economics and the Bratislava School of Economics. Ninety per cent of the instructors teach full time. Only 5 per cent have a professional accounting certification. They earn about 60 per cent of what is earned by accountants in the private sector. Accounting subjects constitute 30 per cent of the degree programme. The tutorial method is frequently used.

(c) Main deficiencies in accounting education

51. The main deficiencies are the lack of relevant teaching materials, of well-prepared students and of trained faculty. There is also a lack of physical facilities, particularly computers. The new accounting system will take effect in 1993 and accountants do not in general understand the accounting concepts of the market economy. Accounting education must meet the problems related to economic reform and privatization. Accountants must be better qualified than at present and organized into an independent professional body.

52. The Union of Auditors has organized training in the new accounting system in cooperation with the Ministry of Finance. The programmes explain the new system, the accounting law, the chart of accounts and the new rules of the Federal Ministry of Finance, and the new accounting concepts of the market economy. In the future a three-year training programme in accounting and auditing should follow the university degree. It will be established by the Chamber of Auditors.

3. Estonia

(a) Certification of accountants

53. Certification is given by the Institute of Authorized Auditors. It is based on a comprehensive written examination. Practical experience can be substituted for the examination.

(b) Main providers of accounting education and their programmes

54. The main providers of education are the Institute of Accounting at Tallinn Technical University, Tartu University, Estonian Agricultural University, the Estonian Business School and the Estonian Institute of Authorized Auditors. Eighty per cent of the instructors teach full time, 10 per cent have doctorates and 40 per cent have professional accounting certification. They earn 26 per cent of what is earned by accountants in the private sector. Accounting courses constitute 35 per cent of the degree programme. Up to 1991 there was only one comprehensive course. Now there are plans to develop three areas: financial accounting, management accounting and financial statement analysis. The lecture method predominates. The Government finances 90 per cent of the education.

(c) Main deficiencies in accounting education

55. The main deficiencies in accounting education are the lack of trained faculty, of appropriate textbooks and of computers.

4. Hungary

(a) Certification of accountants

56. Certification is awarded to certified public accountants by the Accounting Qualifying Committee. Specific written examinations are given and eight years' experience is required.

(b) Main providers of accounting education and their programmes

57. The main providers of accounting education are the Budapest University of Economics, the College of Finance and Accounting and the Universities of Agriculture of Gödöllö and Debrecen. About half of the faculty teaches full

time; 1 per cent have doctorates and 2 per cent professional accounting certification. Accountants in the private sector earn three to five times more than accounting instructors. Accounting courses constitute 25 per cent of the degree programme. The lecture method predominates.

(c) Main deficiencies in accounting education

58. The main deficiencies in accounting education are the lack of relevant teaching materials, the large class-size, and the lack of well-prepared students and of physical facilities.

5. Poland

(a) Certification of accountants

59. Comprehensive written and oral examinations are given by the State Examination Committee of the National Chamber of Auditors. There is a practical experience requirement of four years.

(b) Main providers of accounting education and their programmes

60. The main providers of accounting education are the universities and the academies of economics. Eighty per cent of the instructors teach full time. Seventy per cent have doctorates and 15 per cent have professional accounting certifications. Instructors earn 10 per cent of what is earned by accountants in the private sector. Accounting courses constitute 20 per cent of the degree programme. The lecture method predominates.

(c) Main deficiencies in accounting education

61. The main deficiencies are the lack of trained faculty, of textbooks and of relevant teaching materials. Class sizes are also too large. There is a need to transfer the accounting specialization from the faculty of economics to that of management. It is necessary to increase both the number of students and faculty. The Ministries both of Finance and of Education are working with the National Chamber of Auditors and the Accounting Association of Poland to bring about an improved system of education.

6. Ukraine

(a) Certification of accountants

62. At the present moment there is no law on auditing and so there is no certification process for independent auditors.

(b) Main providers of accounting education and their programmes

63. Main providers of accounting education are the Kiev Institute of National Economy, the Kiev Shevchenko University and the Ukrainian Economics University. Most of the instructors teach full time and most have a doctorate. Instructors' salaries are about equal to those of accountants in the private sector. Accounting courses constitute 30 per cent of the degree programme. The lecture method is used about half the time. Education is completely financed by the Government.

(c) Main deficiencies in accounting education

64. The main deficiencies are the lack of relevant teaching materials, of appropriate curricula and of trained faculty. This situation has had a negative impact on the supply of accountants, on the development of an independent profession and on accountability in the private sector.

* * *

Table 1. Certification of accountants

Country	Certifying body	Joint certificate	Written examination		Course-by-course examinations		Work experience	
			Yes	No	Yes	No	Yes	No
Austria	Kammer der Wirtschafts-treuhänder	No	x			x	x	
Belgium	Institut des réviseurs d'entreprises	No	x		x	x	x	
France	Ministry of Economics and Finance;	No	x	x		x	x	
	Ministry of National Education		x	x		x	x	
Germany	Federal Ministry of Economy	No	x			x	x	
Italy	State	No	x			x	x	
Norway	Kredittilsynet	No	x		x		x	
Spain	State	No	x			x	x	
Sweden	National Board of Trade	No		x			x	
Switzerland	Financial Chamber	No	x			x	x	
Turkey	Turkish Union of Chambers of Accountants, Financial Advisers and Certified Public Accountants	No	x		x		x	
United Kingdom	Institute of Chartered Accountants: of England and Wales, of Scotland, and of Ireland	No	x			x	x	
Canada	Some provinces a/	No	x			x	x	
United States	State Boards of Accounting	No	x			x	x b/	
Bulgaria	Association of Certified Public Accountants	No	x			x		x

/...

Table 1 (continued)

Country	Certifying body	Joint certificate	Written examination		Course-by-course examinations		Work experience	
			Yes	No	Yes	No	Yes	No
Former Czechoslovakia	Federal Ministry of Finance	No	x			x	x	
Estonia	Institute of Authorized Auditors	No	x c/			x	x	
Hungary	Accounting Qualifying Committee	No	x		x		x	
Poland	State Examination Committee	No	x			x	x	
Ukraine	d/	No	e/	e/	e/	e/	e/	e/

a/ See para. 35 of the present report.

b/ Two States do not require work experience.

c/ Work experience can be substituted for the examination.

d/ There is no certification process at the present time.

e/ Not applicable.

Table 2. Provision of accounting education

Country	Main institutions	Type of instruction: Class	Type of instruction: Correspondence	Government subsidy (percentage)	Accountants trained: Abroad (percentage)	Accountants trained: Home (percentage)
Austria	High commercial schools; universities; Federal Chamber of Commerce and Trade; Kammer der Wirtschaftstreuhänder	x		8	0	100
Belgium	Universities of Louvain, Antwerp, Ghent	x		30	20	80
France	Major universities; National School of Treasury Services			50	5	95
Germany	Universities	x			0	100
Italy	Universities: La Sapienza, Tor Vergata, Bocconi, Libera (LUISS)	x		85	a/	a/
Norway	Handelshoyskolen	x		100	a/	a/
Spain	Major universities	x		0	1	99
Sweden	Stockholm School of Economics; Gothenburg School of Economics; Universities of Stockholm, Uppsala, Lund, Karlstad, Linköping, Umeå and Växjö	x		100	0	100
Switzerland	Hochschule St. Gallen	x		3	0	100
Turkey	Institutions of higher education	a/	a/	a/	a/	a/
United Kingdom	70 institutions of higher learning	x	x	7	5	95
Canada	Universities of Quebec, Montreal, Toronto, British Colombia, Waterloo, Laval, Alberta; School of Advanced Business Studies (Quebec)	x		0	7	93

Table 2 (continued)

Country	Main institutions	Type of instruction: Class	Type of instruction: Correspondence	Government subsidy (percentage)	Accountants trained: Abroad (percentage)	Accountants trained: Home (percentage)
United States	University of Illinois, University of Texas, University of Southern California, University of Michigan, Brigham Young University, University of Notre Dame, Northern Illinois University, University of Pennsylvania, Miami University (Ohio), Ohio State University	x		0	0	100
Bulgaria	Universities of Sofia, Varna, Svishtov; Ministry of Education	x		90	10	90
Former Czechoslovakia	Prague School of Economics; Bratislava School of Economics	x			0	100
Estonia	Tallinn Technical University, Tartu University, Estonian Agricultural University, Estonian Business School	x		90	1	99
Hungary	Budapest University of Economics	x		0	2	98
Poland	Universities	x		0	0	100
Ukraine	Kiev Institute of National Economy; Kiev Shevchenko University	x		100	0	100

a/ Data unavailable.

Table 3. Accounting faculty: qualifications and remuneration

(Percentage)

Country	Instructors		Qualifications		Salaries as proportion of those in private sector (business)	
	Full-time	Part-time	Ph.D.	Full certification	Teacher	Public sector (government)
Austria	15	85	20	25	30	a/
Belgium	50	50	80	30	60	a/
France	20	80	50	20	37	24
Germany	a/	a/	a/	a/	a/	a/
Italy	b/	c/	a/	a/	70	80
Norway	50	50	50	20	a/	a/
Spain	60	40	50	35	62	87
Sweden	c/	b/	0	0	70	a/
Switzerland	95	5	20	100	a/	a/
Turkey	a/	a/	a/	a/	a/	a/
United Kingdom	b/	c/	a/	100	37	85
Canada	70	30	70	90	73	70
United States	80	20	60	85	70	50
Bulgaria	80	20	60	a/	a/	a/
Former Czechoslovakia	90	10	0	5	60	80
Estonia	80	20	10	40	26	50
Hungary	50	50	1	2	33	44
Poland	80	20	70	15	10	20
Ukraine	90	10	100	0	90	50

a/ Data unavailable.

b/ Constitute the majority.

c/ Constitute a minority.

Table 4. Content of accounting education

Country	Percentage share of main components in degree programme: Liberal arts	Business and management	Accounting	Types of accounting courses: Financial	Cost	Audit	Percentage contribution of teaching methods: Lecture	Tutorial	Case
Austria	42	35	23	x	x	x	65	5	30
Belgium	20	40	40	x	x	x	10	10	10
France	10	50	40	x	x	x	0	50	50
Germany	0	50	50	x	x	x	x	x	x
Italy	30	30	40	x	x	x	a/	a/	a/
Norway	0	40	60	x	x	x	70	20	10
Spain	30	20	50	x	x	x	70	10	20
Sweden	b/	x	b/	x	x	x	x	b/	x
Switzerland	5	45	50	x	x	x	80	10	10
Turkey	a/	a/	a/	x	x	x	a/	a/	a/
United Kingdom	5	35	60	x	x	x	80	15	5
Canada	40	40	20	x	x	x	40	20	40
United States	40	40	20	x	x	x	x	x	x
Bulgaria	20	20	60	a/	a/	a/	a/	a/	a/
Former Czechoslovakia	20	50	30	x	x	x	30	50	20
Estonia	25	40	35	x	x	x	60	20	20
Hungary	25	50	25	x	x	x	60	30	10
Poland	30	50	20	x	x	x	60	10	30
Ukraine c/	40	30	30	x	x	x	50	10	15

a/ Data unavailable.

b/ Negligible.

c/ Under teaching method, the 25 per cent unaccounted for comprises other teaching methods.

Table 5. Main deficiencies in accounting education programmes

Problem	Number of times problem was mentioned
Lack of preparation of entry-level students	5
Lack of trained faculty	9
Inappropriate curriculum	4
Inappropriate textbooks	4
Lack of relevant teaching materials	9
Lack of physical facilities	4
Lack of computers	3
Large class-size	10